

**RESOLUTION NO. 10510**  
**RESOLUTION OF INTENT TO INCREASE PROPERTY TAX**  
**FOR THE FISCAL YEAR BEGINNING JULY 1, 2023 AND ENDING JUNE 30, 2024**

**WHEREAS,** Mont. Code Ann. § 2-9-212(2)(b) requires the City to hold a public hearing and subsequently adopt a resolution of its intent to increase property tax revenue, prior to budgeting for any increase in property tax revenue from existing property; and

**WHEREAS,** Mont. Code Ann. §15-10-420(1)(a) allows the City to increase its annual property tax levy by "one-half of the average rate of inflation for the prior 3 years"; and

**WHEREAS,** Mont. Code Ann. § 15-10-420(1)(c) provides for the average rate of inflation to be calculated "using the consumer price index, U.S. City average, all urban consumers, using the 1982-1984 base of 100, as published by the Bureau of Labor Statistics of the United States Department of Labor"; and

**WHEREAS,** the applicable consumer price indexes had a three year average of 4.92% and an allowed tax levy increase of **2.46%** for Tax Year 2023; and

**WHEREAS,** Mont. Code Ann. § 2-9-212(2)(a) excludes a portion of a governmental entity's property tax levy for premium contributions for group benefits from the mill levy calculation limitation provided for in Mont. Code Ann. §15-10-420; and

**WHEREAS,** Mont. Code Ann. § 2-9-212(2)(a) allows additional mill levies for premium contributions for group benefits beyond the amount of contributions in effect; and

**WHEREAS,** the applicable contributions increase allows the City to levy additional mills under Mont. Code Ann. § 2-9-212(2)(a), an allowed tax levy increase of **1.92%**; and

**WHEREAS,** the notice of public hearing on the City's intent to budget an increase in revenue from property taxation by **4.38%** was published in accordance with Mont. Code Ann. § 7-1-4127, as required by Mont. Code Ann. § 2-9-212(2)(b); and

**WHEREAS,** the hearing on the City's intent to budget an increase in revenue from property taxation was held in accordance with Mont. Code Ann. § 7-1-4131.

**NOW, THEREFORE, BE IT RESOLVED BY THE CITY COMMISSION OF THE CITY OF GREAT FALLS, MONTANA:**

Intent to budget additional property tax revenue

The City Commission intends to budget the **4.38 percent** increase in property tax revenue allowed by Mont. Code Ann. §15-10-420.

PASSED AND ADOPTED by the City Commission of the City of Great Falls, Montana,  
July 18, 2023.

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Bob Kelly, Mayor

ATTEST:

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Lisa Kunz, City Clerk

(Seal of the City)

APPROVED FOR LEGAL CONTENT:

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David Dennis, City Attorney